

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 874 – HB 1191

February 12, 2021

SUMMARY OF BILL: Increases, from 10 to 11 days, the time a written request may be filed for a hearing with the Commissioner of the Department of Revenue (DOR) after adverse action taken by the Commissioner.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Increasing by one day the window of time during which a request for a hearing may be filed will not have a significant impact on the number or outcome of hearings. Any fiscal impact will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic".

Bojan Savic, Interim Executive Director

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